



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549-0405

Mail Stop 3561

April 28, 2010

Mr. Irwin J. Kirz  
President  
American Smooth Wave Ventures, Inc.  
49590 Palo Verde Road  
Morongo Valley, CA 92256

**Re: American Smooth Wave Ventures, Inc.  
Item 4.01 Form 8-K  
Filed January 19, 2010  
File No. 333-152849**

Dear Mr. Kirz:

We have completed our review of your Form 8-K and have no further comments at this time.

Sincerely,

William H. Thompson  
Accounting Branch Chief